REMARKS

The Commissioner is hereby authorized to charge any fees associated with this response or credit any overpayment to Deposit Account No. 13-3402.

Respectfully submitted,

Anthony J. Helano, Reg. No. 27,969

Attorney for Applicants

MILLEN, WHITE, ZELANO & BRANIGAN, P.C. Arlington Courthouse Plaza 1, Suite 1400 2200 Clarendon Boulevard Arlington, Virginia 22201 Telephone: (703) 243-6333

Facsimile: (703) 243-6410

Attorney Docket No.: NEOGEN-1-C2

Date: December 30; 2003

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